

**RECEIVED  
CENTRAL FAX CENTER****MAR 21 2006****IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Serial No. : 10/647,780  
Inventor : RONDEAU, Pierre et al.  
Title : "All Terrain Vehicle with a Seat Backrest"  
Filing Date : August 26, 2003  
Art Unit : 3616  
Examiner : FLEMING, Faye M.  
Confirmation No. : 2003  
Our File No. : 1058550 (2003-00128-US25)

March 21, 2006

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450  
U.S.A.

Sir,

In response to the Office Action dated September 21, 2005, for which a response is due on March 21, 2006, with a three-month extension of time, please re-examine the above-identified application in accordance with the following remarks.

MONTREAL 0800361